RICKY XU YAO

HKU Business School, The University of Hong Kong
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EDUCATION

The University of Hong Kong 2022–2027 (Expected)
Ph.D. in Accounting Hong Kong

Texas A&M University 2013–2015
M.S. in Economics College Station, TX

Southwestern University of Finance and Economics 2009–2013
B.Econ. in Finance Chengdu, China

ACADEMIC AFFILIATION

Tax Policy Network 2026–Present
Fellow

The University of North Carolina at Chapel Hill 2025
Visiting Scholar, Kenan-Flagler Business School and UNC Tax Center Chapel Hill, NC

RESEARCH

Working Papers *(* denotes presentation by a co-author)*

[1] **From Secrecy to Patenting: The Disclosure Effects of Patent Boxes** (job market paper)

- Presentations: 13th Annual MannheimTaxation Conference, 2026 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, HKAAA Rookie Camp 2026, EAA Talent Workshop 2026, HKU

[2] **Does Tax Complexity Hinder Innovation?** (with John Gallemore and Ed Maydew)

- Presentations: 16th European Conference on Current Research in Taxation, Penn State*, HKU

[3] **Disclosing to Politicians** (with John Gallemore, Jeff Hoopes, and Irene Tan)

- Revise and resubmit at *Journal of Accounting Research*
- Presentations: 32nd JATA Conference, 2025 Kellogg Accounting Conference*, Kelley Accounting Research Symposium, UConn, North Carolina State*, UIowa*, UNC Chapel Hill, Fordham

[4] **The Real Effects of Administrative Disclosure on Cross-Border Trade: Evidence from Tax Compliance Rating** (with Guoman She and Le Zhao)

- Presentations: 2026 ATA Midyear Meeting, ABFER 13th Annual Conference*, 8th New Institutional Accounting Conference*, CEIBS*, Shanghai Jiao Tong University*

[5] **Does Public Tax Compliance Recognition Crowd Out Corporate Philanthropy** (with Travis Chow, Yanju Liu, and Le Zhao)

- Invited to resubmit to *Review of Accounting Studies* as a new submission

CONFERENCE ATTENDANCE

(D: Discussant | P: Presenter | M: Moderator)

EAA Talent Workshop 2026 (P)	2026
Hong Kong-Macau Junior Accounting Faculty Conference 2026	2026
HKAAA Rookie Camp 2026 (P)	2026
13th Annual MannheimTaxation Conference (P, D)	2026
16th European Conference on Current Research in Taxation (P, D)	2026
2026 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (P)	2026
2nd HKU Summer Accounting Conference	2026
4th HKU Summer Finance Conference	2026
38th American Taxation Association Midyear Meeting (P)	2026
32nd Journal of the American Taxation Association Conference (P)	2026
2025 UNC/Duke Fall Camp	2025
118th Annual Conference on Taxation, National Tax Association (D, M)	2025
2025 UNC Tax Symposium	2025
37th American Taxation Association Midyear Meeting	2025
2025 International Accounting Section Midyear Meeting	2025
2025 UNC Tax Doctoral Seminar	2025
16th CAPANA Annual Conference	2024
2023 HKU Accounting Theory Conference	2023
2023 Hong Kong Junior Accounting Faculty Conference	2023
2022 Hong Kong Junior Accounting Faculty Conference	2022

PROFESSIONAL EXPERIENCE AND CREDENTIALS

DiDi Global 2020–2022
Head of Global Transfer Pricing Beijing, China

PricewaterhouseCoopers (PwC) 2015–2020
Manager, Financial Services Transfer Pricing Hong Kong
Manager, Transfer Pricing and Value Chain Transformation Toronto, ON, Canada
Consultant, Transfer Pricing Dallas, TX

CFA Institute 2019–Present
CFA Charterholder

Global Association of Risk Professionals (GARP) 2018–Present
Financial Risk Manager (FRM)

POLICY AND PROFESSIONAL WRITING

[1] Does Tax Complexity Hinder Innovation?
Tax Policy Network, 2026

[2] The Impact of Hong Kong Transfer Pricing Legislation and New OECD Guidance on Intragroup Financing Arrangements (with Alex Xiang)
PwC China and Hong Kong Tax and Business News Flash, April 2020

[3] OECD Releases Final Transfer Pricing Guidance on Financial Transactions (with Alex Xiang, Jason Yan, and Jessica Yin)
PwC China and Hong Kong Tax and Business News Flash, February 2020

TEACHING EXPERIENCE

The University of Hong Kong
Certificate in Teaching and Learning in Higher Education 2023
Teaching Assistant, Accounting for Business Decision (MBA) 2026

PricewaterhouseCoopers (PwC) 2019–2020
Instructor, Transfer Pricing for Financial Transactions (for associate–senior manager levels)
Instructor, Transfer Pricing Technology and Automation (for associate–partner levels)

HONORS AND GRANTS

FBE PhD Research Progress Award, The University of Hong Kong 2025
FBE PhD International Research Visit Award, The University of Hong Kong 2024
Postgraduate Scholarship, The University of Hong Kong 2022
FBE PhD Entrance Scholarship, The University of Hong Kong 2022
Economics Graduate Program Scholarship, Texas A&M University 2014
Economics Graduate Program Scholarship, Texas A&M University 2013
Academic Excellence Award, Southwestern University of Finance and Economics 2013

REFERENCES

Guochang Zhang (Supervisor)
Chung Hon-Dak Professor in Accounting
The University of Hong Kong
acgzhang@hku.hk

Jeff Hoopes
Professor and Harold Q. Langenderfer Scholar of Accounting and Thomas Willis Lambeth Distinguished Chair in Public Policy
University of North Carolina at Chapel Hill
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John Gallemore
Associate Professor of Accounting
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Edward Maydew
David E. Hoffman Distinguished Professor of Accounting, Area Chair of Accounting, and Senior Executive Director of the UNC Tax Center
University of North Carolina at Chapel Hill
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